



3015 (02-02-05)

ANNUAL REPORT

OF

Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Principal Office: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Utility Address: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

When was utility organized? 1/31/1986

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DARLA FREE

Title: ADMINISTRATIVE ASSISTANT/UTILITY CLERK

Office Address:

3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address: darla@townofsheboygan.org

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MARK FLASHER

Title: PRESIDENT

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID L. MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** Dave.Maccoux@schencksolutions.com**Date of most recent audit report:** 3/22/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DARLA FREE**Title:** ADMINISTRATIVE ASSISTANT/UTILITY CLERK**Office Address:**

3932 SUPERIOR AVENUE

SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320**Fax Number:** (920) 451 - 2323**E-mail Address:** darla@townofsheboygan.org**Name:** MR WILLIAM BLASHKA**Title:** CERTIFIED OPERATOR**Office Address:**

3932 SUPERIOR AVENUE

SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320**Fax Number:** (920) 451 - 2323**E-mail Address:**

Name of utility commission/committee: TOWN OF SHEBOYGAN SANITARY DISTRICT NO. 3 (WATER)

Names of members of utility commission/committee:

MR MARK FLASHER, PRESIDENT

MR SPENCER LUTZKE, SECRETARY

MR MICHAEL PUKSICH, TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	551,168	466,127	1
Operating Expenses:			
Operation and Maintenance Expense (401)	185,276	156,786	2
Depreciation Expense (403)	119,104	115,127	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,195	6,134	5
Total Operating Expenses	311,575	278,047	
Net Operating Income	239,593	188,080	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	239,593	188,080	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	45,175	14,889	9
Miscellaneous Nonoperating Income (421)	1,026,454	399,114	10
Total Other Income	1,071,629	414,003	
Total Income	1,311,222	602,083	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(42,578)	(42,578)	11
Other Income Deductions (426)	68,690	68,690	12
Total Miscellaneous Income Deductions	26,112	26,112	
Income Before Interest Charges	1,285,110	575,971	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,964	50,387	13
Amortization of Debt Discount and Expense (428)	9,631	9,631	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	44,595	60,018	
Net Income	1,240,515	515,953	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,246,481	5,790,847	19
Balance Transferred from Income (433)	1,240,515	515,953	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	453	60,319	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	7,486,543	6,246,481	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	551,168		551,168	1
Total (Acct. 400):	551,168	0	551,168	
Operation and Maintenance Expense (401):				
Derived	185,276		185,276	2
Total (Acct. 401):	185,276	0	185,276	
Depreciation Expense (403):				
Derived	119,104		119,104	3
Total (Acct. 403):	119,104	0	119,104	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	7,195		7,195	5
Total (Acct. 408):	7,195	0	7,195	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	239,593	0	239,593	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CASH AND INVESTMENTS	37,558	0	37,558	10
INTEREST EARNED ON SPECIAL ASSESSMENTS	7,617	0	7,617	11
Total (Acct. 419):	45,175	0	45,175	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		855,256	855,256 12
GENERAL PROPERTY TAXES	171,111	0	171,111 13
STATE COMPUTER AID	87	0	87 14
Total (Acct. 421):	171,198	855,256	1,026,454
TOTAL OTHER INCOME:	216,373	855,256	1,071,629

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(42,578)		(42,578) 15
NONE	0	0	0 16
Total (Acct. 425):	(42,578)	0	(42,578)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		68,690	68,690 17
NONE	0	0	0 18
Total (Acct. 426):	0	68,690	68,690
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(42,578)	68,690	26,112

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	34,964		34,964 19
Total (Acct. 427):	34,964	0	34,964
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	9,631		9,631 20
Total (Acct. 428):	9,631	0	9,631
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	44,595	0	44,595
NET INCOME:	453,949	786,566	1,240,515
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	689,747	5,556,734	6,246,481 25
Total (Acct. 216):	689,747	5,556,734	6,246,481
Balance Transferred from Income (433):			
Derived	453,949	786,566	1,240,515 26
Total (Acct. 433):	453,949	786,566	1,240,515
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADDITIONAL 2004 COSTS ALLOCATED TO DISTRICT IN 2	453	0	453 28
Total (Acct. 435)--Debit:	453	0	453
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,143,243	6,343,300	7,486,543

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	551,168	0	0	0	551,168	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	551,168	0	0	0	551,168	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,288,944	9,730,815	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,809,716	1,619,510	2
Net Utility Plant	8,479,228	8,111,305	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	871,140	122,394	6
Special Funds (125)	0	0	7
Total Other Property and Investments	871,140	122,394	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	280,453	195,422	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	122,115	109,142	11
Other Accounts Receivable (143)	0	22,097	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	382,243	230,401	14
Materials and Supplies (150)	8,978	8,194	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	793,789	565,256	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,893	38,523	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	28,893	38,523	
Total Assets and Other Debits	10,173,050	8,837,478	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	489,235	489,235	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	7,486,543	6,246,481	23
Total Proprietary Capital	7,975,778	6,735,716	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,068,631	825,000	26
Total Long-Term Debt	1,068,631	825,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,744	1,513	28
Payables to Municipality (233)	59,401	200,000	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,436	8,509	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	97,581	210,022	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	86,639	86,639	35
Other Deferred Credits (253)	944,421	980,101	36
Total Deferred Credits	1,031,060	1,066,740	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,173,050	8,837,478	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,730,815	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	4,276,632	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	5,459,508	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	552,804				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	10,288,944	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	765,361	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,044,355	0	0	0	12
Total Accumulated Provision	1,809,716	0	0	0	
Net Utility Plant	8,479,228	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	643,845				643,845	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	119,104				119,104	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	652				652	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,410				4,410	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	124,166	0	0	0	124,166	16
Debits during year						17
Book cost of plant retired	2,650				2,650	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,650	0	0	0	2,650	25
Balance end of year (110.1)	765,361	0	0	0	765,361	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	975,665				975,665	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	68,690				68,690	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	68,690	0	0	0	68,690	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,044,355	0	0	0	1,044,355	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,978	8,194	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	8,978	8,194	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 GO NOTES	9,631	428	28,893	1
Total			28,893	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	489,235	1
Changes during year (explain):		2
Balance end of year	489,235	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2005 GO NOTES PAYABLE	09/13/2005	03/15/2014	4.50%	508,631	1
1999 GO NOTES PAYABLE	01/06/1999	10/01/2008	3.95%	560,000	2
Total for Account 224				1,068,631	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,195	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	7,195	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,736	7
PSC Remainder Assessment	459	8
Other (explain):		
NONE		9
Total payments and other debits	7,195	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1999 GO NOTES	8,509	31,387	34,037	5,859	3
2005 GO NOTES		3,577	0	3,577	4
Subtotal	8,509	34,964	34,037	9,436	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,509	34,964	34,037	9,436	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	871,140	2
Total (Acct. 124):	871,140	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	122,115	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	122,115	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DEL SPECIAL ASSESSMENTS AND UTILITY CHARGES HELD BY COUNTY	2,234	12
SPECIAL ASSESSMENTS PLACED ON THE 2005 STATEMENT OF TAXES	194,695	13
AMOUNTS DUE FROM THE TOWN - 2004 STATEMENT OF TAXES	2,112	14
DUE FROM TOWN - OPERATING ACTIVITIES	2,401	15
DUE FROM SANITARY DISTRICT NO. 2 - OPERATING ACTIVITIES	2,792	16
PROPERTY TAXES LEVIED FOR 2006	178,009	17
Total (Acct. 145):	382,243	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
OPERATING EXPENSES PAID BY THE TOWN	25,311	21
SPECIAL ASSESSMENT COLLECTIONS PAYABLE TO SAN DIST NO. 2	34,090	22
Total (Acct. 233):	59,401	
Other Deferred Credits (253):		
Regulatory Liability	766,412	23
PROPERTY TAXES LEVIED FOR 2006	178,009	24
Total (Acct. 253):	944,421	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	4,391,467	0	0	0	4,391,467	1
Materials and Supplies	8,586	0	0	0	8,586	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	704,603	0	0	0	704,603	4
Customer Advances for Construction					0	5
Regulatory Liability	787,701	0	0	0	787,701	6
					0	7
Average Net Rate Base	2,907,749	0	0	0	2,907,749	
Net Operating Income	239,593	0	0	0	239,593	8
Net Operating Income as a percent of						
Average Net Rate Base	8.24%	N/A	N/A	N/A	8.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	808,990	0	0	0	808,990	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	42,578	0	0	0	42,578	3
Other (specify):					0	4
Balance End of Year	766,412	0	0	0	766,412	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	502,767	436,082	1
Total Sales of Water	502,767	436,082	
Other Operating Revenues			
Forfeited Discounts (470)	2,856	2,481	2
Other Water Revenues (474)	45,545	27,564	3
Total Other Operating Revenues	48,401	30,045	
Total Operating Revenues	551,168	466,127	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	93,795	76,367	4
General Operating Expenses (680-690)	91,481	80,419	5
Total Operation and Maintenance Expenses	185,276	156,786	
Other Operating Expenses			
Depreciation Expense (403)	119,104	115,127	6
Amortization Expense (404)	0	0	7
Taxes (408)	7,195	6,134	8
Total Other Operating Expenses	126,299	121,261	
Total Operating Expenses	311,575	278,047	
NET OPERATING INCOME	239,593	188,080	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,406	98,656	306,989	4
Commercial	95	28,566	79,720	5
Industrial				6
Total Metered Sales to General Customers (461)	1,501	127,222	386,709	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		115,240	8
Other Sales to Public Authorities (464)	5	180	818	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,507	127,402	502,767	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	115,240	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	115,240	
Forfeited Discounts (470):		
Customer late payment charges	2,856	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,856	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	739	7
Other (specify):		
TOWER RENTAL	17,321	8
ADMINISTRATIVE FEES ASSESSED FOR DEVELOPMENT	27,485	9
Total Other Water Revenues (474)	45,545	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	44,398	34,902	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	25,661	19,155	3
Chemicals (630)	812	1,046	4
Supplies and Expenses (640)	12,065	13,853	5
Repairs of Water Plant (650)	8,015	5,038	6
Transportation Expenses (660)	2,844	2,373	7
Total Plant Operation and Maintenance Expenses	93,795	76,367	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	37,450	27,385	8
Office Supplies and Expenses (681)	13,108	12,093	9
Outside Services Employed (682)	14,885	7,428	10
Insurance Expense (684)	8,982	8,414	11
Employees Pensions and Benefits (686)	15,302	22,658	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,754	2,441	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	91,481	80,419	
Total Operation and Maintenance Expenses	185,276	156,786	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		6,736	5,491	3
PSC Remainder Assessment		459	643	4
Other (specify): NONE			0	5
Total tax expense		7,195	6,134	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,620		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	220,620	0	
PUMPING PLANT			
Land and Land Rights (320)	34,120		12
Structures and Improvements (321)	245,805		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	403,032		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	682,957	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,620	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	220,620	
PUMPING PLANT				
Land and Land Rights (320)			34,120	12
Structures and Improvements (321)			245,805	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			403,032	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	682,957	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	38,650		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	942,166		26
Transmission and Distribution Mains (343)	1,192,246	16,217	27
Fire Mains (344)	0		28
Services (345)	673,504		29
Meters (346)	133,722	3,796	30
Hydrants (348)	492,837	6,153	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,473,125	26,166	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	902		34
Office Furniture and Equipment (372)	21,825	667	35
Computer Equipment (372.1)	12,605	26,504	36
Transportation Equipment (373)	41,534		37
Other General Equipment (379)	52,734		38
Other Tangible Property (390)	0		39
Total General Plant	129,600	27,171	
Total utility plant in service directly assignable	4,506,302	53,337	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,506,302	53,337	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			38,650	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			942,166	26
Transmission and Distribution Mains (343)		(227,429)	981,034	27
Fire Mains (344)			0	28
Services (345)		(21,155)	652,349	29
Meters (346)	650		136,868	30
Hydrants (348)	2,000	(31,773)	465,217	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,650	(280,357)	3,216,284	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			902	34
Office Furniture and Equipment (372)			22,492	35
Computer Equipment (372.1)			39,109	36
Transportation Equipment (373)			41,534	37
Other General Equipment (379)			52,734	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	156,771	
Total utility plant in service directly assignable	2,650	(280,357)	4,276,632	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,650	(280,357)	4,276,632	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,959,581		27
Fire Mains (344)	0		28
Services (345)	137,173		29
Meters (346)	0		30
Hydrants (348)	82,397		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,179,151	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	5,179,151	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,179,151	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		227,429	5,187,010 27
Fire Mains (344)			0 28
Services (345)		21,155	158,328 29
Meters (346)			0 30
Hydrants (348)		31,773	114,170 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	280,357	5,459,508
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	280,357	5,459,508
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	280,357	5,459,508

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,247	10,247	1
February			9,264	9,264	2
March			10,600	10,600	3
April			10,609	10,609	4
May			12,053	12,053	5
June			19,769	19,769	6
July			20,518	20,518	7
August			20,635	20,635	8
September			14,880	14,880	9
October			13,136	13,136	10
November			12,853	12,853	11
December			14,036	14,036	12
Total annual pumpage	0	0	168,600	168,600	
Less: Water sold				127,402	13
Volume pumped but not sold				41,198	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				21,690	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				21,690	19
Volume pumped but unaccounted for				19,508	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,258	24
Date of maximum: 8/5/2005					25
Cause of maximum:					26
Very dry spell					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				285	27
Date of minimum: 2/4/2005					28
Total KWH used for pumping for the year				270,600	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TOWN OF SHEBOYGAN	WELL #1	500	12	250,000	Yes	1
TOWN OF SHEBOYGAN	WELL #2	740	12	170,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	WELL #1	WELL# 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	SIMMONS	LAYNE		5
Year Installed	1999	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	490	420		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		9
Year Installed	1999	1995		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1987	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	160	172	10
			11
Total capacity in gallons (actual)	200,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	8,888	0	0	0	8,888	1
P	D	8.000	75,297	0	0	0	75,297	2
P	D	10.000	1,943	0	0	0	1,943	3
P	D	12.000	89,376	0	0	0	89,376	4
P	D	15.000	590	0	0	0	590	5
Total Within Municipality			176,094	0	0	0	176,094	
Total Utility			176,094	0	0	0	176,094	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	994	0	0	0	994	0	1
P	1.000	18	0	0	0	18	0	2
P	1.500	23	0	0	0	23	0	3
P	2.000	18	0	0	0	18	0	4
P	3.000	4	0	0	0	4	3	5
Total Utility		1,057	0	0	0	1,057	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,403	46	14	0	1,435	14	1
1.000	12	1	0	0	13	0	2
1.500	31	0	0	0	31	0	3
2.000	13	1	0	0	14	0	4
3.000	6	1	0	0	7	0	5
Total:	1,465	49	14	0	1,500	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,381	42	0	3	0	9	1,435	1
1.000	2	11	0	0	0	0	13	2
1.500	1	28	0	2	0	0	31	3
2.000	0	12	0	1	0	1	14	4
3.000	0	4	0	0	0	3	7	5
Total:	1,384	97	0	6	0	13	1,500	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	397	2	2		397	2
Total Fire Hydrants	397	2	2	0	397	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	397
Number of distribution system valves end of year:	941
Number of distribution valves operated during year:	420

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 - Salaries and Wages - The District shares common employees with the Town of Sheboygan and the Sheboygan Sanitary District No. 2. The wages reported are based on time spent on District operations and are comparable with 2003 (2004 was lower than normal).

Account 620 - The higher power costs were due to more water pumped due to increased customers and a relatively dry summer along with higher electricity rates.

Account 650 - Repairs of Water Plant - Additional main and lateral repairs in 2005 (2004 was also lower than normal)

Account 680 - Administrative and General Salaries - The Sanitary District board wages were incorrectly coded to account 686 (employee pensions and benefits - \$10,400). The increase in account 686, after considering the reclassification of these costs for 2004, is reasonable given increases in insurance costs and additional employee salaries.

Account 682 - Outside Services Employed - See 2004 footnote - Engineering fees of \$4,500 incurred and expensed in 2003 related to a project were capitalized in 2004 resulting in a lower overall cost within the outside services cost center.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Account 372.1 - Includes cost of GIS mapping system completed in 2005.

If Adjustments for any account are nonzero, please explain.

Account 343, 345 & 348 - Highway Y project completed in 2002 was assessed to benefiting property owners in 2005 based on footage.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

The District incurred some final property restoration costs relating to a 2004 project which were capitalized in account 343 although the quantities were reported in prior years.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 343, 345 & 348 - Highway Y project completed in 2002 was assessed in 2005 based on footage; accordingly, plant accounts between utility financed and customer financed were adjusted for this assessment.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The District intends to test meters in accordance with the requirements.
Because of the growth in customers in recent years, many of the meters are less than 10 years old at this time.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
